

TRIBUTE TO TOM CLOSSER

(Mr. NEY asked and was given permission to address the House for 1 minute.)

Mr. NEY. Mr. Speaker, several weeks ago we lost a great individual in Tom Closser. He was a good friend of mine who served the people of eastern Ohio admirably and effectively for years, and he will be greatly missed.

Tom was born in Yorkville, OH, in 1937. He moved down the river to Marietta in 1969. Since then he worked to improve the entire Appalachian region in Ohio. He was president of the Eastern Ohio Development Alliance and a trustee of the Appalachian Development Corp.

He is survived by his wife Loretta Closser, who he married in 1965, two daughters, Cynthia and Leslie, a sister, a cousin, and a granddaughter Lauren.

My heartfelt sympathy and condolences go out to everyone who knew and loved Thomas Closser. He worked for the people every single day to improve their lives. He will be truly missed, Mr. Speaker, by all of us in eastern Ohio.

REPUBLICAN TAX BILL SHOWERS
BENEFITS ON THE RICH

(Mr. MILLER of California asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. MILLER of California. Mr. Speaker, it is already starting. The Wall Street Journal this morning tells the wealthy what to do. Ready, get set, here is how to profit from your big cut in capital gains. What the Journal describes is how the rich can manipulate their income so they avoid paying the same tax rate that wage earning Americans pay every day of their life; how the rich can pay a 20-percent rate while those who are getting a paycheck every day pay a 28-percent rate on their income; how they can manipulate their stock dividends so as not to pay ordinary tax on their dividend income; how to avoid paying estate taxes even though the estate taxes are going to be reduced.

What the Republican bill does is shower these benefits on the wealthy of America while denying hard-working families even the right to the child tax credit. What they are saying to millions of working families who get up every morning, go to work, they work hard they just do not make a lot of money, that they are not going to share the benefits of this tax bill with those families because they have given too much to the wealthy and there is just not enough left over for wage earners in America.

CLINTON CONSIDERS TEACHERS
AMONG THE RICH

(Mr. HEFLEY asked and was given permission to address the House for 1 minute.)

Mr. HEFLEY. Mr. Speaker, the Clinton White House and people like the gentleman who just spoke have criticized Congress' tax cut plans as unfair because they say that the richest 20 percent of the country will get most of the tax relief. Most Americans think of the rich as people like Bill Gates and Michael Jordan. In Clinton's plan it only takes a family income of \$56,000 per year to be in the top 20 percent of the earners, or the rich.

According to the 1996 census, millions of working families who would never consider themselves rich by any measure are in Clinton's top 20 percent: 2.4 million elementary and school teachers, over half; 1.7 million union members, one out of every 10; 8.1 million Federal, State and local government workers; 120,000 editors and reporters, almost half; 4.2 million mechanics, repairmen, construction workers have family incomes considered rich by the standards of the gentleman that just spoke here.

These are precisely the people who deserve the bulk of the tax cuts. Congress wants to make sure they receive those cuts. It is time for Bill Clinton and his cohorts in the Congress to stop misleading the American people.

GUILTY, GUILTY, GUILTY

(Mr. TRAFICANT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TRAFICANT. Mr. Speaker, when the IRS takes the taxpayer into civil court, the taxpayer is considered guilty, guilty, guilty. Unbelievable in America, where you are innocent until proven guilty. Not with the IRS. You are guilty, guilty, guilty.

And the IRS says, even though 97 percent of the American people want the burden of proof changes in a civil tax case, they say "no," it will cost too much money, Congress.

Let me submit here, if we applied the IRS thinking to the Constitution, the IRS would throw out the Bill of Rights. I think it is time to tell the IRS, "Audit this." Cosponsor H.R. 367; take our government back. Taxpayers shall be innocent. If the IRS takes them to court, they should have the facts to do so.

AMERICANS SHOULD LOOK AT THE
RECORD

(Mr. ROGAN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. ROGAN. Mr. Speaker, every single morning we are treated to a litany of speeches from the other side talking about Republican plans to cut taxes as being a tax cut for the rich, and I sometimes think that people mistake volume for sincerity because when we look at the record of what a Democrat Congress versus a Republican Congress has done, it is clear who is on the side of working families.

For 40 years they controlled this Chamber. When they took over, American families' tax rates were about 10 percent. When they left a few years ago, we had the highest taxes in the history of America. And in one Congress, this Republican Congress has repeatedly passed tax cuts for working families.

Who are the rich that they keep talking about? They are talking about teachers and truck drivers and foundry workers. When we look at the record as to who really stands for expanding the welfare state, we know it is the other side. We are the side that believes in expanding people's checkbooks, expanding their take-home money.

THE PRESIDENT'S EDUCATION
TAX PROPOSAL WILL HELP
WORKING FAMILIES

(Mr. GREEN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. GREEN. Mr. Speaker, I am a little outnumbered on our side. We will have to get reinforcements.

Mr. Speaker, I am proud to stand up and say that I disagree with the one-minute from the other side because you do not need to be a Harvard Law School or business graduate to know what is happening in the Republican tax bill, but let me talk about how important the educational tax cuts are in both the President's plan and also in the Democratic alternative.

There are a lot of people in this country who are middle-class, who make \$30,000 a year, and yet their kids are not eligible for Pell Grants. But the President's plan and also the Democratic plan, with the educational tax cuts proposal, would help those people make sure that the next generation has the opportunity to go to college. We are not talking about wealthy folks. We are talking about average working folks who go to work every day, maybe a school teacher who makes \$30,000 a year, with two children at home having to go to college. That is what we are talking about, and that is why the Republican plan is so wrong. Hopefully, the conference committee will correct this.

WHO BENEFITS FROM THE TAX
RELIEF PACKAGE?

(Mr. PAPPAS asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. PAPPAS. Mr. Speaker, much of the debate over this tax relief package has been about the question of who benefits. Leaving aside the obvious point that all Americans benefit from a growing economy, I would like to draw your attention to this chart.

This chart uses official statistics from the Joint Committee on Taxation. I would ask the other side to admit that, yes, the Joint Committee